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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	: Chapter 11
	:
DPH HOLDINGS CORP., <u>et al</u> ,	: Case No. 05-44481 (RDD)
	: (Jointly Administered)
Debtors.	:
	:
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**RESPONSE OF INTERNATIONAL RECTIFIER CORPORATION TO THE
REORGANIZED DEBTORS' FORTY-THIRD OMNIBUS CLAIMS OBJECTION**

Creditor International Rectifier Corporation ("International Rectifier"), by and through its attorneys Sheppard Mullin Richter & Hampton LLP, hereby responds (the "Response") to the *Reorganized Debtors' Forty-Third Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books and Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, and OPEB Claims, (H) Workers' Compensation Claims, and (I) Transferred Workers' Compensation Claims, (II) Modify and*

Allow Certain Administrative Expense Severance Claims, and (III) Allow Certain Administrative Expense Severance Claims (the "Forty-Third Omnibus Claims Objection"). In support of its Response, International Rectifier states as follows:

1. On July 15, 2009, International Rectifier timely filed an Administrative Claim in the Debtors' bankruptcy cases in the amount of \$1,148,958.82, identified by the Debtors as claim no. 19068 (the "IR Admin Claim"), for products supplied to the Debtors from and after the filing of the Debtors' chapter 11 bankruptcy petition.

2. Through their Forty-Third Omnibus Claims Objection, the Reorganized Debtors identify certain administrative claims, on Exhibit B thereof, that they allege assert liabilities or dollar amounts not owing pursuant to the Reorganized Debtors' books and records based on the further assertion that such administrative claims have been satisfied in the ordinary course of business (the "Books and Records Claims"). The IR Admin Claim is listed on Exhibit B to the Forty-Third Omnibus Claims Objection as a Books and Records Claim.

3. While, as a result of the ongoing business relationship between International Rectifier and the Debtors (and their successors) throughout the life of these bankruptcy cases, numerous payments have been made by the Debtors to International Rectifier in the ordinary course of business, the Debtors have failed to pay for certain other products pulled, ordered by and shipped to the Debtors in the ordinary course of business between the parties. International Rectifier and the Reorganized Debtors are in the process of reconciling those payments received and those payments still outstanding in an effort to identify the amount which is still owing to International Rectifier as claimed in the IR Admin Claim. International Rectifier and the Reorganized Debtors have agreed to continue the reconciliation process through their counsel and business representatives with a view towards resolving the Forty-Third Omnibus Claims Objection consensually.

4. However, out of an abundance of caution and because the business representatives of the Debtors and International Rectifier have not completed the reconciliation process, International Rectifier now files this protective objection and reservation of rights with regard to the Forty-Third Omnibus Claims Objection to the extent the information set forth therein is incorrect, to the extent International Rectifier has not received payment for products supplied to the Debtors during the post-petition period and/or to the extent the IR Admin Claim has not otherwise been satisfied. At a minimum, the Forty-Third Omnibus Claims Objection should be denied with respect to the IR Admin Claim until the Debtors more clearly: (a) describe which payments are alleged to have been made in the ordinary course of business or otherwise during the bankruptcy case; (b) when such payments were made; and (c) identify the Debtors which made such payments.

5. International Rectifier understands that by filing this objection, the February 25, 2010 hearing will be adjourned with regard to the IR Admin Claim to, among other things, allow the parties an opportunity to resolve the Forty-Third Omnibus Claims Objection. Nonetheless, as International Rectifier and the Reorganized Debtors are still in the process of reviewing and reconciling the IR Admin Claim in light of the Debtors' assertions in the Forty-Third Omnibus Claims Objection, International Rectifier expressly reserves all of its rights with respect to the IR Admin Claim, including and without limitation, the right to supplement, modify and/or withdraw this Response in whole or in part as more information is discovered.

WHEREFORE, International Rectifier respectfully requests that any Order entered by the Court in connection with the Forty-Third Omnibus Claims Objection preserve for International Rectifier its rights to respond to the Forty-Third Omnibus Claims Objection insofar as the IR

Admin Claim is concerned given the on-going reconciliation and settlement process, and for such other and further relief as is just and proper.

Dated: February 23, 2010
New York, New York

SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

By: /s/ Malani J. Cademartori
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CERTIFICATE OF SERVICE

I hereby certify that on the 23rd day of February, 2010, I caused copies of the *Response of International Rectifier Corporation to the Reorganized Debtors' Forty-Third Omnibus Claims Objection* (the "Response") to be served via the Court's ECF system to participants registered to receive notices thereby, and provided true and correct copies of the Response to the following parties via Federal Express overnight delivery:

The Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the Southern District of New York
The Hon. Charles L. Brieant Jr. Federal Building and Courthouse
300 Quarropas Street, Courtroom 116
White Plains, NY 10601-4140

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Attn: President

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/s/ Malani J. Cademartori
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